

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

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May 27, 2005

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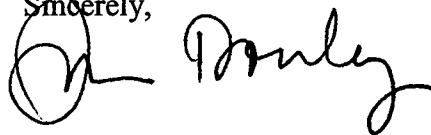
Dear Mr. Speights:

We have been reviewing the several thousand asbestos property-damage proofs of claim filed by your firm against the W. R. Grace & Co. bankruptcy estates, and it appears that your firm may not represent many of the claimants. Many of the claims are filed on behalf of buildings or projects, not actual claimants. The fact that the forms were signed by a lawyer from your firm, and not the claimant as required, further suggests that your firm may not actually represent these claimants.

To avoid the effort of investigating thousands of claims, we have identified the attached list of claims as a first step. With regard to these claims, we would appreciate if you could send us documentation that your firm actually represents these clients. We expect that such documentation would be readily available and not voluminous and would be grateful if you could provide it to us within a week. We may need to pursue this matter further through formal discovery if our informal communications on this matter are not sufficient.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "John Donley", written over the word "Sincerely,".

John Donley

KIRKLAND & ELLIS LLP

Daniel A. Speights
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JD/lic

cc: Richard Finke
Janet S. Baer

Exhibit A

Claim Number(s)	Claimant
6874	M&T Banks
10833	Ahmanson Center
10973	"Hospital," Petaluma, CA
11125	"Hospital," Carroll, IA
10834	McCrary Summwalt Construction Co.
10852	Frank Ulmer Lumber Co.
10924	Smith Plastering,
10928	Woodcock Plastering
11154	Stadium in Storm Lake, Sioux City, IA
10768	Woodman Tower Building
11556	Montgomery Ward-Randhurst Shopping Center
11557	Mid Continent Building
11086	Zoo Job, Little Rock, AK
11413	Dale Spicer-Hospital Job, Kanawha City, WV
11179	Investment Tower Job, Cleveland
11420	Moran Job, Market Street, Seattle
10770, 10771 and 10772	Bowery Savings Bank
6643	W.C. Froelich Inc.
10773	Leonard's Hospital
6726	"Harvard Public Health (Harv Vanguard Med. Asso")
6661	American Medical Association Building
6672	Employer's Mutual Job